

EXHIBIT 1

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comments:

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March 15, 2007

70416.000002

VIA FACSIMILE TO (202) 383-6610

Ms. Renee L. Stasio
Howrey LLP
1299 Pennsylvania Ave., N.W.
Washington, DC 20004

Mr. Brian S. Seal
Howrey LLP
1299 Pennsylvania Ave., N.W.
Washington, DC 20004

Re: *Bridgestone Sports v Acushnet*

Dear Renee and Brian:

This letter responds to recent letters we have received from both of you regarding expert discovery.

I. February 26, 2007, Stasio to White

Regarding the samples of BR 40 and BR 60, I expect to have the remaining portions of the samples returned to you this week.

Regarding Zn PCTP, we had agreed that we did not need a sample of BR 730 from Acushnet based on your informing me that the sample of BR 730 utilized by Dr. Koenig was the sample produced by Bridgestone. Regarding a sample of Zn PCTP, it was necessary to obtain a sample of this material from Acushnet as Bridgestone cannot know the purity of Acushnet's Zn PCTP or any excipients or compounding agents added to Acushnet's Zn PCTP.

Regarding Acushnet's untimely production of Wilson Ultra Competition 90 golf balls, we disagree with you on this issue. Acushnet seems to have approached the Court-ordered discovery deadlines in this case as if they simply did not exist – this alone is prejudicial to Bridgestone.

Regarding the materials produced at the inspection at Packer Engineering on February 8 and 9, it was never represented that we would produce for "inspection *all* the golf balls, golf ball components and materials thereof that Bridgestone's experts relied upon and/or considered in connection with their initial experts reports..." What was made available for your inspection were all materials tested by Dr. Caulfield.

Renee L. Stasio
Brian S. Seal
March 15, 2007
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II. February 23, 2007, Seal to White

Regarding Bridgestone's 35 U.S.C. § 112 defenses against U.S. Patent No. 4,729,861, U.S. Patent No. 4,936,587, and U.S. Patent No. 5,080,367, we do not confirm that we are no longer challenging the validity of these patents on this basis. No expert testimony is required from Bridgestone's own experts.

Regarding Acushnet's request to withdraw its admission to Bridgestone's Request for Admission No. 7, we cannot agree to this withdrawal. Bridgestone's request was not limited to Dr. Caulfield's data.

III. February 23, 2007, Seal to White

Regarding Acushnet's request that Bridgestone withdraw most of its expert reports, we cannot agree to your request to withdraw these reports.

IV. Verification of Interrogatory Responses

I still have not received your response to my request to provide a verification of Acushnet's interrogatory responses. Please let me know as soon as possible whether Acushnet will agree to verify its interrogatory responses.

Sincerely,



Brandon M. White
for PAUL, HASTINGS, JANOFSKY & WALKER LLP